



Finance

**FINANCIAL MANAGEMENT PROCEDURE – Nevada Wing Financial Management Policy**

CAP Regulation 173-1, dated 15 November 2012, includes ICL 17-02 15 March 2017, is supplemented as follows:

**9. FINANCE COMMITTEE**

Nevada Wing and each Squadron will establish and maintain a finance committee using a NV-CAPF-172 that reflects current staff. Any changes in these positions require an update to the NV-CAPF-172 and must be submitted to the Nevada Wing Administrator immediately for document storage. The NV-CAPF-172 combines a Personnel Authorization with a signature column to meet NHQ requirements. The NVWG-WFA has reviewed and approved use of this form.

**11. BANKING**

Nevada Wing and each squadron will use the Nevada Wing Civil Air Patrol online banking and online bill paying in order to reduce the burden and cost of traditional check payments and postage. The following procedures are necessary in order to maintain an adequate system of internal controls. Traditional check writing procedures may also be used to pay invoices

**11A. BANK TRANSFERS**

(a) Electronic transfers of funds may only be accomplished by authorized account signers. All electronic transfers of funds will be conducted in accordance with CAPR 173-1, regardless of amount or account.

All payments will be made by the Wing Administrator in response to properly approved NV-WG Form 173-3 Check Request Form. A Check Request will be made by submitting NV-WG Form 173-3 together with required documentation to the Wing Administrator. The Wing Administrator will upload wing check request packages to Sertifi and forward it to all required approvers. Detailed instructions on use of this form are posted on the NV-WG Website. This process applies to both Wing and all NV-WG subsidiary units.

- a. Incomplete check request forms or missing / incomplete receipts will not be **processed**.  
**Submit forms and receipts in PDF to the Wing Administrator at [SBrewer@cap.gov](mailto:SBrewer@cap.gov)**  
**Reimbursement requests over 60 days from expenditure will not be processed as per CAP regulations.**
- b. Units making deposits will utilize the Nevada Wing Deposit Advice form (NV-CAPF-173-2). Unclaimed deposits will be held by the Nevada Wing until the proper documentation

is submitted to the Wing Administrator. Bank fees to obtain copies of deposit slips will be billed to the squadron.

## **11B. INVOICES & PAYMENTS**

All invoices submitted to the wing administrator for payment must be accompanied by an approved NV-WG Form 173-3. For wing payments over \$1,500, majority finance committee approval is required - through Sertifi or through meeting minutes - before the funds are obligated. Pre-approved unit and wing invoices of less than \$500 may be paid online by the Wing Administrator without specific payment approval.

a. For unit and wing invoices over \$500 and less than \$1500 the Wing Administrator will print the summary payment page of invoices to be paid. This summary page together with scans of the invoices will be submitted via Sertifi to the signatories on the account. As soon as any ONE signatory has approved the list, the Wing Administrator may complete the process of payments online. The signature / approval page will be uploaded to the SmartVault.

b. The Finance Committee will review a listing of all electronic payments made at each meeting. Invoices paid online will be filed with all other invoices that have been paid and uploaded to the SmartVault.

## **13. TAIL NUMBER ACCOUNTING AND MEMBER PAID FLYING**

NV Wing is required to record a deposit for each batch on all NHQ-reimbursed missions. The Wing Administrator will create and distribute to all Squadron Commanders a monthly bill for member flying. This bill will be submitted to unit commanders via the email distribution list. The squadrons will not need to generate check requests.

a. The Nevada Wing member paid flights form (NV-CAPF 173-1) is to be used for all B and C missions in order to provide accountability and reconciliation of funds at the end of each month. All member paid flights will be documented using this form, and all forms will be submitted to the Nevada Wing Administrator **via email within the first five days of each month** along with deposit slip, NV-CAPF-173-1 and the Nevada wing deposit for member flying form (NV-CAPF-173-5).

b. Squadrons will collect checks from the individual members, but will not deposit them until receipt of the monthly flying bill. Squadrons will compare the checks to the monthly flying bill and seek corrected checks as necessary from members. Squadrons will make **one single deposit to the unit account in the exact amount shown on the monthly flying bill**, and forward the deposit slip from the bank, all NV-CAPF-173-1 member paid flight forms and NV-CAPF 173-5 deposit for member flying form to the Wing HQ via email or fax. If an error is discovered that cannot be reconciled, the Squadron will inform the Wing Administrator and seek instructions before making any deposit.

## **16. INVESTMENTS AND LONG TERM PLAN FOR NEVADA WING RESERVES**

Nevada Wing Finance Committee intends to allocate a portion of its reserves to benefit

Nevada Wing of the Civil Air Patrol.

One half of the Nevada Wing reserves in the Nevada Wing investment account will be used for acquisition / construction of Nevada Wing Headquarters at the Reno Tahoe International Airport.

Other half of the Nevada Wing reserves will be invested in diversified Exchange Traded Funds (ETF) at the discretion of the Nevada Wing Finance Committee. All income from the ETF investments will be used to provide Professional Development opportunities, as well as participation in certain National activities to Nevada Wing Cadets and / Senior members. Amount of sponsorship will be determined by the Nevada Wing Finance Committee on case by case basis and availability of funds. Sponsorship applications should be submitted 60 day prior to the event when possible, and will be reviewed at each Nevada Wing Finance Committee meeting. Sponsorship applications are available on the Nevada Wing website

## **20. CREDIT CARDS**

Credit cards are provided as a privilege for purchases necessary and to keep out-of-pocket expenses for the members to a minimum.

a. Any credit card that is lost or stolen must be reported immediately to the credit card issuer, Wing Commander and Wing Director of Finance.

b. After receipt of the monthly statements the Wing Administrator will email to each cardholder a reminder and a blank Credit Card Reconciliation form. Each cardholder will complete the reconciliation form, attach all receipts and email to Wing HQ. All receipts must show what the expenditure was for to facilitate posting to the correct accounts. Vehicle identification numbers, aircraft N numbers, mission numbers, the purpose of the expense and any other identifying information necessary to facilitate the categorization of these expenditures must be supplied. All receipts for reimbursement or for Credit Card accounting must be detail receipts showing the items purchased, food ordered, members in attendance etc. If tips are only indicated on the payment receipt, then both receipt forms should be submitted

c. The Credit Card Certification statement will be reviewed by Director of Finance each month. All receipts must be legible in their original form, e.g. handwriting the total charges onto a photocopy of the receipt is not acceptable. Chart of Account fields may be left blank and will be assigned by the Wing Administrator. The form must be signed only by a member performing the review/reconciliation.

d. The Wing Administrator will verify the reconciliation forms against the consolidated bill and inform card holders of any discrepancies and submit the verified bill to the Finance Committee for approval via Sertifi.

e. The credit cards may be used to pay for expenditures directly related to those activities within the staff officer's scope of duty. The aggregate balance on each account at any one time may not exceed the credit limit shown above. Large purchases should be reviewed, prior to approval by the Finance Committee.

f. Cardholders are also authorized to pay mission-related expenses, such as RON's, for other

members to limit the out-of-pocket liability of wing members. The member is responsible to the Card Holder for receipts required for mission reimbursement and credit card accounting within 24 hours of return from the mission.

g. The card holder is responsible for the credit card at all times. He / she will insure that it is used only for authorized purchases.

h. Charges related to business meals and entertainment must be documented on CAP Form 170. (Not related to per diem type single meals for the card holder) This form can be found on the Nevada Wing Headquarters website.

The following penalties will be imposed for failure to comply with the above requirements:

- Should intentional misuse be determined the card will be immediately cancelled with the credit card company.
- For failure to report or failure to report on time: First incident: A written warning will be issued to the user. Second incident: The user will lose the privilege of having a credit card.
- One warning will be issued if the card is used for personal expenses. Should this happen a second time the credit card will be deactivated. The intent to reimburse the wing is not justification to use the Wing VISA card for personal purchases, however any accidental purchases must be immediately reported and reimbursed to the Wing.
- One warning will be issued if the card is used for cash advances. Should this happen a second time the credit card will be deactivated.
- A warning will be issued for failure to turn in itemized receipts on a timely basis. After the third warning the credit card will be deactivated.

## **20A. AUTOMOTIVE GAS CREDIT CARDS**

a. Gasoline credit cards are issued to Each vehicle. Depending on the Mission type, a member will use either the Shell credit card or the WEX credit Card for travel. Contact the Wing Administrator with questions.

b. These cards will be used for authorized business only. Vehicles should be fueled with regular graded gasoline when possible to do so. Vehicle fuel credit card receipts must be submitted to Wing with appropriate information i.e. Member CAP ID # Sortie number, Vehicle #. Fax or scanned copies of these bills are acceptable.

c. Receipts as well as any temporary issued credit cards must be submitted to Wing HQ within one week of completing travel. If any of the fuel purchases are mission-related, copies of the receipts must also be uploaded to the specific sortie in WMIRS.

## **20B. AIRCRAFT FUEL CREDIT CARDS**

a. In order to improve control, assure that proper receipts are available for all fuel expenses and to improve operational efficiency, Nevada Wing has established “wet” rates for the use of corporate aircraft. Members will be charged one hourly rate to cover maintenance, fuel and other operational expenses, and these rates will be published, from time to time as required, in Wing Supplements to CAPR 66-1.

b. Fuel credit cards are available in all Wing aircraft and should be used for fueling the aircraft whenever possible. If fuel must be purchased at a location which will not honor the fuel cards, then separate procedures exist for the member to pay and be reimbursed.

c. These credit cards will be used ONLY for the aircraft to which they are assigned. The use of these credit cards for other than the assigned aircraft may only be waived by the Wing Commander, Vice Commander, Chief of Staff or the Director of Operations when unique mission requirements dictate this is necessary.

d. Receipts must be obtained for all fuel purchased with the Wing Fuel Credit Cards. All A/C fuel receipts must be uploaded to the specific WIMRS sortie.

## **20C. VEHICLE MAINTENANCE CREDIT CARDS**

In order to improve control, assure that proper receipts are available for all COV maintenance expenses and to improve operational efficiency, National Headquarters has provided Shell Navigator Master Card credit cards for each vehicle and should be used ONLY for the vehicle to which they are assigned. Receipts must be obtained and forwarded to the Wing Administrator within 24 hours of purchase.

a. WEX-COV cards are available in all Wing COV and should be used ONLY for the vehicle to which they are assigned. The use of these credit cards for other than the assigned vehicle may only be waived by the Wing Commander, Vice Commander, Chief of Staff or the Director of Operations when unique mission requirements dictate this is necessary. Receipts must be obtained and forwarded to the Wing Administrator within 24 hours of purchase.

## **24. TRAVEL POLICY**

Travel for the NV Wing should be undertaken when the benefits of the trip will serve to execute or improve Civil Air Patrol programs and services. Wing will pay for member travel incurred in pursuit of CAP goals, when authorized by Wing or requested by Region or National Headquarters, this includes a reasonable fee for flight reservation insurance, so that the Wing will not incur any additional expenses for last minute travel plan changes. Squadron Commanders may authorize travel which is to be paid by the Squadron. Members are expected to observe CAP regulations, policies and procedures when reporting expenses related to travel. Wing members should be forward thinking in looking for the best return on investment. This policy is intended to provide guidelines for wing members to ensure effective use of time and to minimize expenses. While this policy strives to be comprehensive, it is impossible to anticipate every situation encountered by a traveling member. The member should be aware of the right of wing staff to review claims and should therefore maintain sufficient records to

validate expenses incurred. Members on Wing business travel are official representatives of Civil Air Patrol and the Nevada Wing, and it is expected that their public behavior will, at all times, project an image that is a credit to the organization.

a. Because of the time and expense involved, travel should be undertaken only when personal contact is necessary to conduct the required mission or purpose and when no other form of communication may be substituted. Should travel be necessary, it is the member's responsibility to keep the costs associated with the trip to a reasonable minimum.

c. Routine, expectable, travel is automatically approved without need for the Finance Committee to approve each trip. This includes (but may not be limited to) such things as attendance by the Wing Commander at two National Board meetings per year; required Region meetings (Ops Conference; Region CC Call, etc.); attendance at Wing staff meetings by staff members and Squadron Commanders; and travel by cadets and chaperones to color and honor guard competitions and encampments.

d. Reimbursement for non-routine travel should be approved by the Finance Committee in advance. Wing finance committee may require prior approval of travel budget. If unanticipated travel is necessary, written approval can be given by any member of the Finance Committee. The matter will then be approved by the full Finance Committee at their next meeting.

e. Airline, hotel, and rental car reservations should be made using the lowest rate available. Lodging rates for conferences and meetings where a group rate has been established will be reimbursed at that rate.

f. To be reimbursed, member costs for travel, fuel, etc. must be reasonable and in accordance with CAP regulations and wing policies. The general criteria for a reimbursable expense are reasonableness of the expense and Wing-related business purpose. For those members choosing to stay at another facility at higher rate than the standard negotiated rate, Wing will only reimburse the member at the standard negotiated rate.

g. Food may be reimbursed based on actual expense or, if more convenient, at the per-diem rates established by the Air Force for meals and incidentals. Any overpaid per-diem must be repaid by the member. Contact the Wing Administrator for specific guidance. Acceptable expenses include, but are not limited to, food, lodging, air transportation, vehicle fuel, car rental or other surface transportation, and purpose-related communication costs. Mileage may be reimbursed at current year federal rate per mile and will not require fuel receipts as some travel may not necessitate refueling of the vehicle. If a member opts to submit a reimbursement request for mileage, he / she may not submit an additional reimbursement request for fuel expenses.

f. Communications fees: Reasonable charges for telephone, fax, internet use and copies made for wing-related purposes will be reimbursed. Receipts for those charges must be attached unless included on the hotel statement sometimes this is listed as a RESORT FEE.

g. Laundry: Ordinary personal laundry expenses are the responsibility of the traveling member. Under certain circumstances (i.e. an occurrence / accident renders a uniform unfit for wear) laundry / dry cleaning may be reimbursed. A written explanation must be included with the

reimbursement request.

h. Tips: Reasonable tips for baggage handling may be reimbursed, however there must be a receipt to document the tip.

i. Registration fees: Reasonable charges for registration fees may be reimbursed including late fees if unavoidable.

## **24A. REIMBURSEMENT REQUESTS**

A CAP Travel Voucher is required to document travel and obtain reimbursement. This form is available on the Wing website under NVWG Publications. The travel voucher should be filed within 10 days after the completion of the travel. Only reasonable wing-related expenses may be reimbursed. All required receipts for reimbursed expenses should be attached to the reimbursement request and a member of the Finance Committee must authorize the reimbursement either electronically or by signature.

## **24B. TRAVEL ADVANCES**

a. The Finance Committee will approve travel advances on a case-by-case basis. The advance may be either cash or pre-paid credit card. The member must submit a budget report to the finance committee detailing the estimated costs of the wing-related travel. The Finance Committee will determine the authorization and amount of the travel advance. Traveling members receiving travel advances will be required to repay any funds that are in excess of actual expenses allowed. The member will submit a report listing expenses incurred and will attach respective original receipts to the report. If the member does not submit the report with all receipts within 10 days, the member will be responsible for reimbursing the wing the entire amount of the advance.

## **24C. AIR TRAVEL**

When a wing aircraft cannot be used for necessary air travel, all airline reservations and ticket purchases will be made by the member's personal credit card or a wing credit card. Non-refundable, cheapest tickets are to be used for the ticketed flight. In the event the member's itinerary changes prior to departure and a change fee is charged, the wing will reimburse the change fee only with written authorization from a member of the finance committee.

Flights should be booked as far in advance as possible to obtain advance purchase prices on tickets.

a. Members are encouraged to economize on airport parking where practicable. Cost saving measures should include parking in longer-term lots for trips. All parking expenditures should be itemized on a Travel Voucher and receipts should be attached.

b. When making reservations, members should accept the lowest fare in the marketplace (with a reasonable schedule) without regard to the airline providing the service. For purposes of obtaining the best fare possible, the member should be reasonably flexible regarding flight

times. Every attempt should be made to take advantage of reduced rates. However, since a member's time has value, inconvenient schedules including long delays / layovers, "red-eye" flights, and extremely early / late flights will not be mandatory.

c. Coach class (or lowest available) should be used by all members. However, airline upgrades may be approved (in advance) by the Wing Commander or Director of Finance if availability or length of trip are issues. In general trips in excess of 3 hours would allow upgrades due to length of the flight.

d. Unused non-refundable tickets are to be applied to future tickets. Members are reminded of their responsibility to reschedule non-refundable tickets in order not to lose the value of the scheduled airfare when a trip is cancelled.

e. Private aircraft expenses may be paid if the pilot has the approval of the Wing Commander, Chief of Staff, or Director of Operations. Reimbursement will only be made for the cost of fuel.

#### **24D.GROUND TRANSPORTATION**

Members are encouraged to rely on lowest cost local transportation, such as hotel courtesy vans, UBER, LYFT, CAP owned vehicles, metro / subways, shuttles or taxis for transportation during wing- related travel. If a rental car is required, members will select the lowest cost rental vehicles that meet purpose requirements. Members should retain receipts for this along with any fuel purchased for the rented vehicle. Luxury size sedans or SUVs are not allowable without prior approval of the finance committee. It is acceptable to receive free upgrades from car rental agencies when offered to compensate for unavailability of reserved model.

a. While use of COV'S is strongly encouraged, the wing may choose to reimburse fuel for members who use a personal vehicle for travel. Tolls and parking charges may also be reimbursed for both personal and rented vehicles. A receipt is necessary for a toll expense or a photo of the parking meter. When possible park in a facility that provides a receipt. Members are responsible for all other expenses incurred while driving their personal vehicles, including moving traffic violations and parking tickets.

b. The wing may not compensate the member using his / her own vehicle for any physical automobile damage or for any amount, which may be deductible from the member's collision insurance coverage.

#### **25. BUSINESS MEETING MEALS OR ENTERTAINMENT**

Business meeting meals or entertainment must have a business purpose and must include two or more persons. Costs should be reasonable and customary for the location. A credit card is the preferred method of payment for these expenses. If the expense was out-of-pocket, it may be submitted for reimbursement on the form. Tips for business meeting meals or entertainment are reimbursable up to 20% of meal cost.

Nevada Wing HQ will pay for the banquet meal at each of the semiannual staff meetings.

Wing Commander, Wing Vice Commander, Wing Chief of Staff, Wing Director of Finance, and Wing Director of Operations DO are authorized to pay for occasional business meeting meal



expenses up to \$500.

## 25A. PERSONAL MEALS

Personal meals consumed during a mission are allowed as Per-diem expenses. The current rates can be found at the following website <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Individual, everyday meals consumed during business travel are reimbursable up to a maximum of three personal meals per day. The actual meal receipts must be submitted with a specific itemization on the receipt showing what was ordered must be submitted. Credit card receipts just showing a total amount, will not be accepted. Alcohol may not be reimbursed for personal meals.

a. A member must be away from home substantially longer than an ordinary day's work **and** during the time away from home, need sleep or rest.

## 26. FUNDRAISING PROCESS

(a) CAPR 173-4 paragraph 3a mandates that "Wing commanders are responsible for maintaining control over all CAP fundraising activities organized within their wings. Subordinate units must obtain prior written approval from the wing commander or designee before initiating a fundraising project." Units requesting permission to fundraise will first reference CAPR 173-4 to ensure the request does not violate CAP restrictions, and then submit a Nevada Wing fundraising request form (NV-CAPF-173-4) detailing the dates, location, and plan for the fundraising event. Squadrons should plan their fundraising activities at the start of each year, and submit approval forms to the Wing Commander for the entire fiscal year along with the Operational Risk Management Matrix. This will allow these activities to be placed on the wing calendar and avoid conflicting events from being scheduled. Additional fundraising opportunities may arise during the year, and the NV-CAPF-173-4 should be submitted with as much lead time as possible.



CAROL L. LYNN, COL, CAP  
Commander

**Attachment 1**  
**COMPLIANCE ELEMENTS**

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-up	How to Clear Discrepancy
N/A	N/A	N/A	N/A	N/A	N/A